SYNOPSIS

A STUDY OF 'CORPORATE SOCIAL RESPONSIBILITY'

STRUCTURE & PRACTICES IN BPO INDUSTRY IN INDIA

In

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Section 1 - Introduction:

1.1 Overview:

Every business operates within a society. It uses the resources of the society and depends on the society for its functioning. This creates an obligation on the part of business to look after the welfare of society. So the activities of the business should be such that they will not harm, rather they will protect and contribute to the interests of the society.

Though profit making is one of the main objectives of any business, its high dependency on society means that business has definite responsibility towards the society. Social responsibility of business, thus refers to all such duties and obligations of business directed towards the welfare of society. These duties can be a part of the routine functions of carrying on business activity or they may be an additional function of carrying out welfare activity. Over the past decade, the organizations are beginning to recognize the business benefits of practicing Corporate Social Responsibility (CSR).

India is the first country to have corporate social CSR legislation, mandating that companies give 2% of their net profits to charitable causes. Increasing socio-regulatory pressures coupled with growing empirical studies demonstrate that CSR has a favorable impact on business performance and thus, the need for corporate houses to engage in CSR cannot be ignored.

1.2 What is Corporate Social Responsibility(CSR)-

Different organisations have defined CSR differently, although there is considerable similarity between them. The very basis of each definition suggests that CSR is about how companies impact the society for its betterment.

The European Commissiondefines CSR as "the responsibility of enterprises for their impacts on society". The Commission encourages that enterprises "should have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders" *(http://ec.europa.eu/enterprise/ policies/sustainablebusiness/corporate-social-responsibility/.htm).*

As per UNIDO, "Corporate social responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (Triple-Bottom-Line Approach), while at the same time addressing the expectations of shareholders and stakeholders. In this sense it is important to draw a distinction between CSR, which can be a strategic business management concept, and charity, sponsorships or philanthropy."

(http://www.unido.org/en/what-we-do/trade/csr/what-is-csr.html)

As per World Business Council for Sustainable DevelopmentCSR is referred to as the "continuing commitment by business to behave ethically and contribute to economic development, while improving the quality of life of the workforce and their families, as well as of the local community and society at large."

(The World Business Council for Sustainable Development, 1 Jan 2000)

A common definition in the management literature comes from *Davis (1973, p. 312),* who defines CSR as ‘‘the firm’s considerations of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social and environmental benefits along with the traditional economic gains which the firm seeks.’’

1.3 Definitionof CSR in context of the proposed research–

“CSR, for the purpose of this research, will relate to the organization’s responsibility towards improving the quality of life (social & environmental) of its internal & external stakeholders and the community at large.”

The guiding principles of CSR would be as stated by the Chairman of the CSR Committee while proposing the Corporate Social Responsibility Rules under Section 135 of the Companies Act, 2013: "CSR is the process by which an organization thinks about and evolves its relationship with stakeholders for the common good& demonstrates its commitment in this regard by adoption of appropriate business processes & strategies. Thus CSR is not charity or mere donations. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental & social objectives with the company's operations and growth.”

1.4 Relevant CSR activities in context of the study -

As per Schedule VII of the Companies Act 2013, items (i) to (x) and the entities relating thereto, would qualify as CSR initiatives:

i. eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water
ii. promoting education, including special education and employment enhancing vocation skills, especially among children, women, elderly, and the differently abled and livelihood enhancement projects
iii. promoting gender equality, empowering women, setting up homes & hostels for women andorphans; setting up old age homes, day care centers & such other facilities for senior citizens&measures for reducing inequalities faced by socially & economically backward groups;
iv. ensuring environmental sustainability, ecological balance, protection of flora & fauna, animalwelfare, agroforestry, conservation of natural resources & maintaining quality of soil, air&water;
v. protection of national heritage, art and culture including restoration of buildings and sites ofhistorical importance and works of art; setting up public libraries; promotion and development oftraditional and handicrafts:
vi. measures for the benefit of armed forces veterans, war widows and their dependents;
vii. training to promote rural sports, nationally recognized sports, paralympic sports or Olympicsports;
viii. contribution to the Prime Minister's National Relief Fund or any other fund set up by the CentralGovernment for socio-economic development and relief and welfare of the Scheduled Castes, theScheduled Tribes, other backward classes, minorities and women;

ix. contributions or funds provided to technology incubators located within academic institutionswhich are approved by the Central Government

x. rural development projects.

1.5 CSR in India -

The Companies Act, 2013 has enabled for the corporate social responsibility (CSR) to make its way into the dashboard of the Boards of Indian companies. The practice of CSR is not new to companies in India. However, this regulatory obligation will bring more companies into the fold. This leads to the realization that the total CSR spends are bound to increase. What is thus becoming clearer to many companies is that, as per the intent of the Act, if this increased spending is to achieve results on the ground, then it needs to be done strategically, systematically and thoughtfully.

PWC's *Handbook on Corporate Social Responsibility in India* (2013) states that "according to Indian Institute of Corporate Affairs, a minimum of 6,000 Indian companies will be required to undertake CSR projects in order to comply with the provisions of the Companies Act, 2013 with many companies undertaking these initiatives for the first time." This indicates that CSR commitments from companies can amount to as much as INR 20,000 crore. This combination of regulatory as well as societal pressure has meant that companies have to pursue their CSR activities more professionally.

Thus, CSR today is a must on the agenda of atleast CEOs & Board of profit making organizations. Having said that, most organizations are yet to decode various dimensions – developing an overall philosophy and strategy; making choices on where to invest, what to invest and in whom to invest; developing teams and processes, & finally measuring returns from this investment. With the mandate of the Companies Act 2013, increasing number of Indian companies are focusing

on CSR, although Indian companies have been running CSR programs even before the inclusion of the CSR mandate in the Companies Act.

CII Eastern Region Task Force on Innovation chairman AlokeMookerjea said:

"As per BSE's analysis, there are 1294 companies listed on the BSE that are required to spend nearly Rs 7800 crore on CSR activities in FY 2016. Of these, nearly 1167 companies have a CSR budget of less than Rs 10 crore each."

In the year 2012-13 alone, corporates donated $0.5- $0.6 billion to various initiatives by the Government and NGOs. According to a report released in October 2009 by the social enterprise CSR Asia's Asian Sustainability Ranking (ASR), India has been named among the top ten Asian countries paying increasing importance towards corporate social responsibility (CSR) disclosure norms. A survey carried out by a research organization - TNS India, in June 2008showed that over 90 per cent of all major Indian organizations surveyed were involved in CSR activities. Not just the public sector, but the private sector too played dominant role in CSR activities. As per *India CSR report 2013 by Socio Research & Reform foundation,* analysis of CSR activities of top 100 companies reveals that the mode of giving has primarily been through NGOs and other social organizations. Around 90 percent companies are channeling their funds through theseorganizations. While a majority of companies have established in-house foundations to engage in social activities, around 10 percent of the organizations choose to design and execute activities directly through in-house foundations.Another study conducted by Economic Times revealed that donations provided by listed companies grew by 8 per cent during the financial year 2008-2009 and that 760 companies donated US$ 170 million in the same year, up from US$ 156 million in the year-ago period. As many as 108 companies donated over US$ 216,199, up 20 per cent over the previous year.

In spite of the above,CSR in India has yet to receive widespread recognition. This is because a major part of the contribution to the above mentioned figures have come from a handful of organizations. CSR practices are done mainly by MNCs with no cultural and emotional attachments to India. An effort is being made to make Indian Entrepreneurs aware of social responsibility as an important segment of their business activity. To achieve this goal, CSR approach of corporates has to be in line with their attitudes towards mainstream business- companies setting clear objectives, undertaking potential investments, measuring and reporting performance publicly.

1.6 Indian BPO Industry –

Historical background of BPO: In the late 1960s, restrictive rules and regulations imposed severe restrictions on imports of hardware and software, to the extent that IBM quit the country in 1978 due to laws that disallowed foreigners from owning more than 40% equity stake in an Indian firm. However, in 1986 new regulatory policies liberalized access to software and associated hardware. 1990s saw a phase of opening Business Process Outsourcing agencies in various software technology parks in India.

The pioneers in setting up facilities in India (Gurgaon) to cater to the outsourcing services were Amex and GE. This was in the early 1990s. Another early bird was British Airways which has also been operating their back office in India since the mid-1990s.

During the initial phase, only basic work such as data entry and call center activity was outsourced to India. With increasing confidence of the companies, value added services such as processing of accounts and other non-core functions also started to get out sourced to India. Seeing this initial success, many other companies were encouraged to set up their own back office operations in India. Banks such as Citibank, HSBC and Standard Chartered and other companies such as Dell and Hewlett Packard set up their own captive operations. Indian software majors such as Infosys,

Wipro and Satyam were a bit late to join the BPO party. Today telecom companies too constitute a major client of BPO companies. The scene has since shifted to transaction processing. The early reasons for considering offshoring to India were centered around reducing costs and minimizing the effort spent on "non-core" activities. With increasing confidence of the companies in the capabilities of Indian operations, higher value added activities such as processing of HR, accounting and other non-core functions is reaching the Indian shores.

Business Process Outsourcing (BPO): IT Enabled Services (ITES) or BPO as it is better known, has tremendous potential in India. Though ITES in India has become synonymous with call centers, it has a much broader application. ITES / BPO services include a scenario wherein one company gives / outsources a part of its work or a 'business process' to another company, making it responsible for the design and implementation of that business process. The company to which the task has been outsourced, carries out the same, using the telecom and internet medium as per strict "Service Level Agreement" requirements & specifications provided by the outsourcing company.

Call Center is a centralized office where large volumes of customer queries are handled via telephone and / or web technology*(www.wikipedia.org)*. The main purpose of call centers is to help the out sourcing firm to collect outstanding payments, telemarketing, developing new clients & solving queries and complaints of customers in an easier and faster manner.For the purpose of the study, **BPOs**have been broadly categorized as follows:

1. **Indian BPO** – A BPO company which has its origin in India and may / may not have its operations in other countries
2. **Third-Party BPO** - A BPO company which is headquartered outside of India and has its operations in different countries

3. **Captive -** In captive business process outsourcing (BPO), also known as captive service, a company sends out its business, not to another company, but to an owned subsidiary which may be stationed domestically or in another region or country.

Impact of BPO on Indian Economy: The three-decade-old IT-BPO industry has had significant impact on the Indian economy and society, in a very short time frame. The industry has not just helped India to emerge as a global force, it has also contributed in narrowing down the economical 'divides' of the society. This transformational role of IT-BPO industry was studied byNASSCOM*(The IT-BPM Sector In India - Strategic Review 2014; The Indian IT-BPO Industry: Looking Back... Looking Ahead, 2011;IT-BPO Industry in Transformation: Opportunities and challenges for India, 2009).*

These studies show that India's IT-BPO industry has made a lasting, sustainable, phenomenal and multi-fold contribution to the country's economy over the last decade. It has not only driven balanced regional development, the sector has empowered the country's diverse human resources, created an innovation platform and most importantly, put India on the global map. Therefore, Indian IT-BPO Industry has resulted in:

- Gaining global mindshare and market share, gaining maturity
- Building a global sourcing juggernaut
- Shaping India into a services-based economy
- Creating employment for young India
- Bridging the gender divide by providing equal work opportunities to the country's women

Going forward, India expects the IT-BPO sector to play an even bigger role in creating balanced, socially responsible and inclusive growth for the country.

1.7 CSR & Indian BPO Industry –

Socially responsible BPOs are becoming a well-established notion. They are coming round to the idea that investing in CSR has significant business benefits, thus there is more to invest than just to check the figures.

A 2012 NASSOM report suggests that the industry spent over USD 50 million on CSR activities focused on education, health awareness and ecological development following trend of CSR practices. It provided the following trend:

- ~63% of the companies proactively undertake CSR activities
- ~50% companies focusing their CSR initiatives toward education
- ~30% companies focusing on environment
- ~28% companies focusing at increasing health awareness

BPOs like TCS, Genpact, Infosys, Wipro, HCL, IBMactively engaged in CSR even before the new provision of Companies Act 2013 came into force.

Section 2 –Literature Review:

Aguinis&Glavas (2012) reviewed the corporate social responsibility (CSR) literature based on 588 journal articles and 102 books and book chapters. Their review focused on two issues:

- Predictors of CSR, outcomes of CSR and mediators & moderators of CSR
- Identifying relationship among variables at the institutional, organizational & individual levels of analysis.

Results of their literature search showed:

- At the institutional level, firms engage in CSR due to Institutional & Stakeholder pressure; Regulations & Standards; Third-party evaluations; Country-specific context / sociocultural environment. The outcome of CSR initiatives at this level is an improvement in a firm's reputation and goodwill with external stakeholders which results in increased financial performance
- At the Organizational level, firms engage in CSR due to the firm's perception that CSR is good for business. The outcome of CSR initiatives at this level is linked to financial performance, with a positive relationship between the two
- At the Organizational level, commitment from Supervisors to CSR is an important predictor of CSR. The outcome of CSR initiatives at this level are increased organizational identification, employee engagement, organizational citizenship behavior, employee commitment, in-role performance, improved employee relations

Mallen (2012), explained the changing trends of CSR over the past years, which has affected both the society and business. The researcher explained three basic changes. These are:

- There is a change in the relationship between business and society. This is on account of rising / changing social and environmental problems around the world. This has resulted in business and society came closer.
- A change in business strategy of developing business also affected society, wherein, new
- business ideas & concept came with CSR management that reflects in their product &services.
- Third, the other parties like outside agencies and firm's own goals also interfere the firm's activity.

Shah, Bhaskar (2010), through their case study of public sector undertaking i.e. Bharat Petroleum Corporation Ltd. discussed that there is a significant relationship between the organization and society. Organization has its existence due to the society as it uses the resources/inputs of the society like material and human etc. In return, the organization provides services to the society. The case study of the BPCL, suggests that it has has taken a lot of initiatives in order to serve the society.

Rath&Gurtoo (2010) in their paper, delve into various perspectives of CSR, taking the developmental economics framework of Oliver Williamson as the base. They apply Williamson's (1985) framework of decision- making on corporate social responsibility in order to understand the possible orientations that can be followed by firms as part of their social engagement. With the help of the framework, the paper proposes possible perspectives that a firm can take for its CSR, namely, Rationality & Self-Interest Orientation. The research concludes that applying the Williamson's framework, three perspectives of CSR emerge. First, while profit maximization is the main objective of a firm, it does not take away the firm's responsibility towards social activities. Second, companies pursue their social and economic objectives, as per their CSR orientation consistent with their understanding of organizational enhancement. Third, Williamson's framework clearly sees organizations from the developmental economics perspective.

Linkage of Profitability with CSR Structure:

Analysis of CSR activities of top 100 companies reveals that the mode of giving has primarily been through NGOs and other social organizations. Around 90 percent companies are channeling their funds through these organizations. While majority of companies have established in-house foundations to engage in social activities, around 10 percent of the organizations choose to design and execute activities directly through them. With the net CSR spending is expected to increase four times if all eligible companies spend their mandated budget in year 2015 (BCG & NASSCOM Foundation Study, 2015), its becomes significantly important for the organizations to decide whether to run their CSR initiatives through NGOs or develop in-house CSR team to design, implement & monitor CSR initiatives.

Hence, the following hypothesis is constructed:

H1: There is a relationship between profitability and structure of CSR vertical in organization

Linkage of kind of CSR initiative to type of BPO – Captive / Indian / Third-Party

Since each of the type of BPO comes with its own set of challenges, opportunities and hence has different business strategies, the rationale of selecting one CSR initiative over another may vary. For instance, a Captive may be more interested in engaging in CSR for brand building, whereas, an Indian BPO may be interested in a CSR initiative like skill-building in up-country locations so as to be able to build a pool of prospective employees. Yet another BPO may already have CSR linked to their business strategy / Mission / Vision / Values of the.

Accordingly, the following hypothesis is constructed:

H2: Parameters for selecting CSR initiatives vary across type of BPO - Captive / Indian / MNC

Linkage of CSR with Vision, Mission & Values of Organization:

Firm-specific variables are also influential in affecting CSR initiatives. An alignment of CSR with firm mission and values is an important predictor of CSR (Bansal, 2003; Maignan et al., 1999; Marcus & Anderson, 2006).Gray &Balmer (2001), who coined the phrase "Ethical Identity", have shown that investigating the linkage between Corporate Identity, business ethics and CSR has a potential to afford a new, and important, perspective on the area. Hence, the following hypothesis is constructed:

H3: Selection of CSR initiatives is driven by Organizational Values, Mission, and Vision

Linkage of Core Competency of a firm with CSR sustainability:

CSR in most businesses is typically executed in a very ad hoc, non-integrated fashion. CSR initiatives originate from all parts of an organization, and are often not directly linked to what the firm actually knows, does, or is expert in. A study conducted by the IBM Institute for Business Value on a group of 250 business leaders worldwide, finding that more than two-thirds (68 percent) are focusing on corporate social responsibility activities to create new revenue streams. In addition, more than half (54 percent) of the surveyed business leaders believe that their companies' CSR activities are already giving them an advantage over their top competitors. According to IBM's report on these findings, "When aligned with business objectives, companies are beginning to see that CSR can bring competitive differentiation, permission to enter new markets, and favorable positioning in the talent wars." (Professor Kellie McElhaney, 2010). This leads us to constructing the following hypothesis:

H4: CSR initiatives related to company's core competencies are significantly sustainable

Linkage of Organizational Culture with firm's commitment to CSR:

According to Strautmanis (2007), Corporate Social Responsibility is part of organizational culture and a value in the organizational culture environment. According to Cameron and Quinn (1998), culture defines the core values, assumptions, interpretations and approaches that characterize an organization. Übius& Alas (2009) investigated connections between CSR & Organization culture types. Their main research question was: How does organizational culture predict corporate social responsibility? Hence, the following hypothesis is constructed:

H5: Organizational culture has a significant influence on its commitment to CSR

Importance of CSR:

Focusing on the changing importance of CSR, article published at knowledge @ Wharton on 23 may 2012, says that the next generation of business will give excessive importance to the CSR initiatives. The article also gives several examples supporting its findings that companies engaged in CSR are more profitable in terms of money, human capital and other resources. The article goes on to state that CSR is also being viewed as a cost saver by some companies and researchers.

Geoffrey B. Sprinkle &Laureen A. Maines (2010) provides inputs to the organizations on the benefits and costs of CSR. Some of the benefits identified include – tax benefits; possible free advertising on radio & television; attracting-motivating-retaining talent; efficiencies & cost savings in value chain by adopting environment friendly practices such as biomimicry.

Mc William & S. Seigal (2010) provided the importance of CSR as a tool for improving reputation of companies. The study indicated that firms selling goods which comes under the umbrella of CSR activities, leads to higher consumer loyalty and increased revenue.

Gaps in Literature:

With the BPO Industry growing at a high speed, a large part of the total spend on CSR is expected to be from this industry.

(1) The current literature on CSR focuses heavily on instances from developed western markets and the replicability of these findings to India and more specifically to BPO Industry, is lacking. It is relevant to note that due to differences in the economic & cultural environment & moral beliefs between East & West, CSR operating contexts in India are likely to differ from those of their western counterparts. Therefore, it is likely that western models of CSR may not be truly fitting in Indian settings

(2) With the Companies Act 2013 mandating CSR only w.e.f. 1st Apr'14, there is little evidence available on the efforts initiated by organizations to comply with the specifications of the Act. "What cannot be measured cannot be improved" – A broad understanding of current compliance level of CSR process to Companies Act 2013 provisions, this would help in suggesting improvements to current practices.

Section 3 - Significance of the Study:

1. The study will explore CSR aspect specifically from the BPO Industry perspective in order to add another dimension to the literature on CSR.
2. The key strength of this study is that it will be one of the few studies focused on BPO Industry, relevant to India.

This research, it is hoped, will contribute towards informing how CSR practices may be improved and their adoption promoted, in BPO Industry in India.

Section 4 -Research Objectives:

a) To studycurrent CSR models being used in BPO Industry

b) To identify the facilitators and barriers of CSR sustainability

c) To determine various aspects that are considered while selecting CSR initiatives to engage in

d) To assess the level of readiness for complying with the provisions of Companies Act 2013

e) To build a CSR framework applicable for the BPO Industry in Indian scenario

This research, therefore, attempts to build a CSR model for the BPOs in India to assist them to pursue their CSR activities effectively, while remaining aligned with the requirements of the Companies Act, 2013.

Section 5 – Hypothesis Construction

H1: There is no relationship between profitability and structure of CSR vertical in organization

H2: Parameters for selecting CSR initiatives vary across type of BPO - Captive / Indian / MNC

H3: Selection of CSR initiatives is driven by Organizational Values, Mission, and Vision

H4: CSR initiatives related to company's core competencies are significantly sustainable

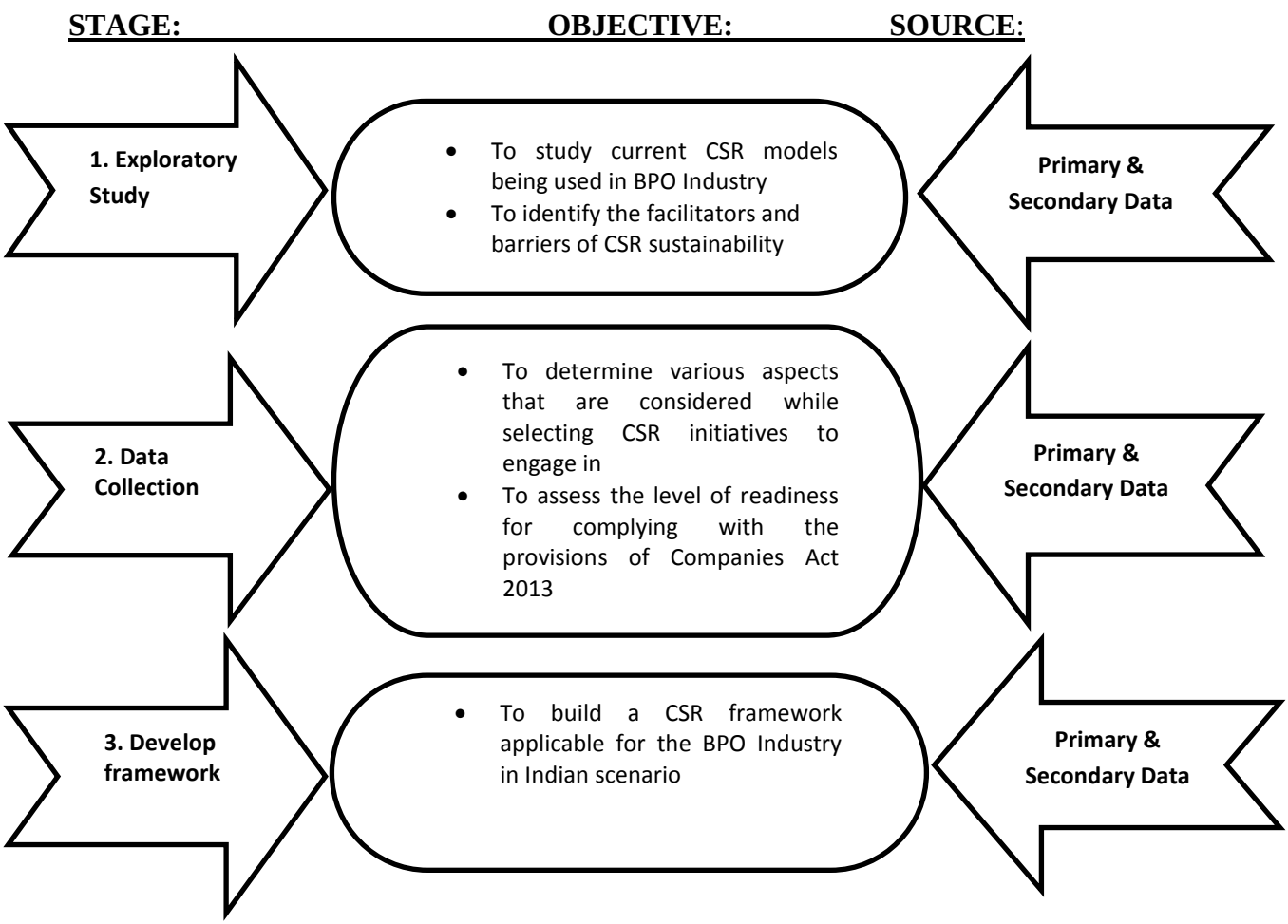
H5: Organizational culture has a significant influence on its commitment to CSR

Section 6 - Research Methodology:

The research goals will be achieved by adopting a mixed methods approach. Both qualitative & quantitative techniques will be used for data collection. The study will be divided into three phases: ***In phase one*** an exploratory study would be conducted to understand the opportunities and challenges facing the call-centers in establishing and pursuing their CSR goals. Primary and Secondary data would be collected for this purpose. ***In phase two,*** a case study approach will be adopted to investigate success and failure cases in depth. Six organizations (2 from each category of BPO – Indian, Third-party& Captive) will be studied in depth to analyze their CSR spend, CSR activities, structure and processes deployed to execute / operationalize CSR objectives etc. In addition, a survey too will be conducted to analyze role of organization culture in CSR commitment. ***In phase three***, CSR Framework for BPO industry in Indian will be proposed. Accordingly:

1. The 1st research objective will be explored using the qualitative data analysis approach of content analysis to interpret CSR corporate polices & practices of various BPOs in India.
2. Interviews with key stakeholders & Survey would form the main basis of exploring the 2nd& 3rd research objective.
3. Qualitative case studies would emerge as a logical choice for getting answers to the 4th& 5th research objective.

The approach can be depicted pictorially as follows:


STAGE:
OBJECTIVE:
SOURCE:
1. Exploratory Study
To study current CSR models being used in BPO Industry
To identify the facilitators and barriers of CSR sustainability
Primary & Secondary Data
2. Data Collection
To determine various aspects that are considered while selecting CSR initiatives to engage in
To assess the level of readiness for complying with the provisions of Companies Act 2013
Primary & Secondary Data
3. Develop framework
To build a CSR framework applicable for the BPO Industry in Indian scenario
Primary & Secondary Data

6.1 -Data Sources:

The study being empirical in nature relied both on primary and secondary data. Primary data will be collected through questionnaires and discussions with BPO employees. And, secondary data will collected through research journals, magazines, reports, and websites of the respective BPO companies.

Suggestive Secondary Data sources:

- CSR Policy of various organizations
- Government Reports
- Outcomes of research conducted by Research organizations , NGOs
- Research papers available in leading online databases & journals

Suggestive Primary Data sources:

(a) Interviews with stakeholders such as:

- Business Heads
- CSR process owners / practitioners in the organization
- NGOs associated with organizations for CSR initiatives
- Questionnaires answered byemployees of organization

(b) Case Study

6.2 - Scope of the Study:

The proposed thesis will take up BPOs in India for study and the sample size would be as follows:

- 30 BPOs: To study current CSR practices & for interviewing its stakeholders
- 6 BPOs: For case study (2 each from Captive, Third-Party & Indian)
- 20 NOGs: To interview stakeholders engaged in managing & implementation of projects

6.3 Criteria for Sample Selection:

- **Eligible Companies:** With effect from April 1, 2014, as per the Company Act, every company, private limited or public limited, which either has a net worth of Rs 500 crore or a turnover of Rs 1,000 crore or net profit of Rs 5 crore, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility activities.
- 3 BPOs with highest turnover in each group will be used for the study.

- **Sample Size:**

Type of BPO	Annual Turnover	No. of BPOs
Captive	1000-2500 crore	3
Captive	2500-5000 crore	3
Captive	Over 5000 crores	3
MNC	1000-2500 crore	3
MNC	2500-5000 crore	3
MNC	Over 5000 crore	3
Indian	1000-2500 crore	4
Indian	2500-5000 crore	4
Indian	Over 5000 crore	4

- **Suggestive List of BPOs for the study:**

BPO	Type
DELL International Services	Captive
GE Capital Service	
Fidelity Investments	
JP Morgan	
HP	
3M	
ABN Amro	
American Express	
Deutsche Network Services Pvt Ltd (dNETS)	
Genpact	Third-Party
Serco Global Services	
Aegis Ltd.	
Mphasis	
Accenture	
Convergys	
EXL	
WNS	
Syntel BPO	
TCS	Indian
Wipro	
Infosys	
Tech Mahindra	
HCL	
Firstsource Solutions Ltd	
Hinduja Global Solutions Ltd	
Aditya Birla Minacs Worldwide Ltd.	
Hero Management Service Ltd	
3i Infotech	
HOV Services Ltd	
24/7 Customer Pvt. Ltd	
Source: Top 15 BPOs as per NASSCOM Industry Ranking during 2011 to 2014	

- **Criteria for selecting NGOs for the study:** Common NGOs working with the identified 30 BPO will be used for the study.NGOs identified so far:

1. HelpAge India
2. SOS Children's Village
3. Teach for India
4. Smile Foundation India
5. Care India
6. CRY
7. World Vision
8. Goonj
9. Plan India
10. ActionAid
Source: Websites of identified BPOs &websites of above listed NOGs

6.4 – Research Tools:

6.4.1 Qualitative Research Tools:

1. **In-depth Interviews:** Interviews with company & NGO representatives would be conducted to understand the drivers, facilitators and barriers of CSR sustainability
2. **Focus Group Discussions (FGD):**FGD between CSR Strategy formulators, CSR Owners & CSR implementers in the organization
3. **Survey / Questionnaire:**Questionnaire would be prepared for the top, middle, and lower level employees of the BPO units to understand the organizational culture and its linkage to CSR commitment.
4. **Case Studies:**An intense study of 6 BPOs would be carried out which have been consistently practicing CSR atleast since 2005. This will give a better insight into "what works" in a CSR framework.
5. **Qualitative Content Analysis:**A thorough content analysis of above &various other CSR reports will be carried out to assist in development of CSR framework for BPO industry in India.

6.4.2 Quantitative Research Tools:

1. **Correlation Analysis:**The research proposes to investigate a number of hypotheses to determine whether nature of CSR initiatives & CSR Framework can be related to company's profitability. Accordingly, Pearson Correlation would be used to measure the strength of a relationship between different variables. Pearson Correlation coefficient is a measure of linear dependence between two variables.In order to evaluate the correlation between two variables it is important to not only know its strength but also its significance. The significance of the relationship is expressed in probability levels: p, that tells how unlikely a given correlation coefficient, r, will occur given no relationship in the population.
2. **Regression Analysis:** to evaluate how organizational culture can predict commitment tocorporate social responsibility Linear Regression Analysis is proposed to be used. In the analysis corporate social responsibility would be taken as a dependent variable and culture types as independent variables.
3. **Hypothesis Testing:** To find out if the two variables studied in each of the hypotheses are related or not, following statistical hypotheses have been made:
    - H0 (null hypothesis): The two variables studied are not related.
    - H1 (alternate hypothesis): The two variables studied are related.

    After applying the *Tests of* Significance during Correlation Analysis, a critical value would be found. It is this value that a statistic test must exceed in order for the null hypothesis to be rejected. As data is collected, further appropriate tools would be used.

Section 7 - Limitations of the Research:

Following are the limitations identified during the exploratory study phase of the research.

More exhaustive list of limitations may emerge out only at the end of the study:

i. This study focuses on a single industry, the BPO industry

ii. This study is limited to India alone

Proposed Chapterization: The Ph.D thesis will be presented in the following sections:

Section 1: Introduction

- Problem identification
- Definition of the topic
- Objectives of the study
- Scope of the study
- Significant contribution from the study

Section 2: Literature Review

Section 3: Research Design

Section 4: Report on the present investigation

Section 5: Results and Discussion

Section 6: Summary and Conclusions

Section 7: Bibliography

Section 8: Appendix

Section 9: Publications by the candidate

Section 10: Acknowledgements

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